

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री एस.आर.रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.:3382/CHNY/2025

निर्धारण वर्ष/Assessment Year: 2018-19

Shri Ariff Ahamed Babajan,
12/A/1, First Main Road,
Ramalinga Nagar,
Woraiyur,
Tiruchirappalli – 620 003.

The Income Tax Officer,
Vs. Ward 1(1),
Trichy.

PAN: ANZPB 3449G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri A. Aarif Khan, CA &
Ms. Keerthana Lakshmi, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. T.Mythili, JCIT

सुनवाई की तारीख/Date of Hearing

: 11.03.2026

घोषणा की तारीख/Date of Pronouncement

: 12.03.2026

आदेश/ ORDER

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal filed by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 22.09.2025 passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2018-19.

2. At the very outset, we notice that the First Appellate Authority's (FAA) order is ex-parte, since there was no compliance from the assessee to the five notices issued from the office of the First Appellate Authority (FAA). Further, we also note that the assessment has been completed on best judgment basis u/s.144 of the Act.

3. The Ld.AR for the assessee submitted that the order passed by the FAA is ex-parte and the assessment has also been completed on best judgment basis u/s.144 of the Act. The Ld.AR for the assessee submitted that the assessee is unfamiliar with the procedures relating to e-appeals and portal-based communications. Therefore, it was prayed in the interest of justice and equity, the issue may be restored to the files of the AO as a last opportunity for proper representation of the case.

4. The Ld.DR submitted that adequate opportunities were provided from the offices of the AO and the FAA and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

5. We have heard rival submissions and perused the materials on record. The proceedings before the AO as well as the FAA was ex-parte, since the assessee did not respond to various notices issued. The Ld.AR for the assessee submitted that the assessee is unfamiliar with the procedures relating to e-appeals and portal-based communications. We strongly deprecate the nonchalant attitude of the assessee in not responding to the notices issued from the offices of the FAA and the AO. However, in the interest of justice and fair play, the matter is remitted to the files of the AO for fresh adjudication. The AO shall afford reasonable opportunity of hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 12th March, 2026 at Chennai.

Sd/-

(एस.आर. रघुनाथा)

(S.R. RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 12th March, 2026

RSR

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Madurai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.